

State of California

BOARD OF EQUALIZATION

CIGARETTE AND TOBACCO PRODUCTS TAX REGULATIONS

**Regulation 4064. CLAIM FORMS.**

*Reference:* Sections 30176, 30176.1 and 30177, Revenue and Taxation Code.

A claim for refund or credit made pursuant to Regulations 4061, 4062, 4063 or 4063.5 must be made on a form prescribed by and filed with the board.

*History:* Adopted January 12, 1968.

Former Regulation 4064 renumbered 4067 January 12, 1968.

Amended September 26, 2001, effective February 15, 2002. Added "or 4063.5".